

House Bill 1351 (AS PASSED HOUSE AND SENATE)

By: Representatives Dickson of the 6th and Meadows of the 5th

A BILL TO BE ENTITLED

AN ACT

To provide a homestead exemption from Murray County school district ad valorem taxes for educational purposes in the amount of \$80,000.00 of the assessed value of the homestead for residents of that school district who are at least 70 years of age; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

(a) As used in this Act, the term:

(1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for educational purposes levied by, for, or on behalf of the Murray County school district, including, but not limited to, ad valorem taxes to pay interest on and to retire county school district bonded indebtedness.

(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended.

(3) "Senior citizen" means a person who is at least 70 years of age on or before January 1 of the year in which application for the exemption under this Act is made.

(b) Each resident of the Murray County school district who is a senior citizen is granted an exemption on that person's homestead from all Murray County school district ad valorem taxes for educational purposes in the amount of \$80,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c) A person shall not receive the homestead exemption granted by subsection (b) of this section unless the person or person's agent files an application with the tax commissioner of Murray County giving the person's age and such additional information relative to receiving

1 such exemption as will enable the tax commissioner to make a determination regarding the
2 initial and continuing eligibility of such owner for such exemption. The tax commissioner
3 shall provide application forms for this purpose.

4 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
5 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
6 as long as the owner occupies the residence as a homestead. After a person has filed the
7 proper application as provided in subsection (c) of this section, it shall not be necessary to
8 make application thereafter for any year, and the exemption shall continue to be allowed to
9 such person. It shall be the duty of any person granted the homestead exemption under this
10 Act to notify the tax commissioner of Murray County in the event that person for any reason
11 becomes ineligible for that exemption.

12 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
13 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
14 taxes for municipal purposes, or independent school district ad valorem taxes for educational
15 purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu
16 of and not in addition to any other homestead exemption applicable to Murray County school
17 district ad valorem taxes for educational purposes except that homestead exemption granted
18 pursuant to an Act approved May 17, 2004 (Ga. L. 2004, p. 4535).

19 (f) The exemption granted by this Act shall apply to all taxable years beginning on or after
20 January 1, 2007.

21 **SECTION 2.**

22 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
23 superintendent of Murray County shall call and conduct an election as provided in this
24 section for the purpose of submitting this Act to the electors of the Murray County school
25 district for approval or rejection. The election superintendent shall conduct that election on
26 the date of the November, 2006, state-wide general election and shall issue the call and
27 conduct that election as provided by general law. The election superintendent shall cause the
28 date and purpose of the election to be published once a week for two weeks immediately
29 preceding the date thereof in the official organ of Murray County. The ballot shall have
30 written or printed thereon the words:

31 "() YES Shall the Act be approved which provides a homestead exemption from
32 Murray County school district ad valorem taxes for educational purposes in
33 () NO the amount of \$80,000.00 of the assessed value of the homestead for
34 residents of that school district who are at least 70 years of age?"

1 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
2 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
3 such question are for approval of the Act, Section 1 of this Act shall become of full force and
4 effect on January 1, 2007. If the Act is not so approved or if the election is not conducted
5 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
6 be automatically repealed on the first day of January immediately following that election
7 date. The expense of such election shall be borne by Murray County. It shall be the election
8 superintendent's duty to certify the result thereof to the Secretary of State.

9 **SECTION 3.**

10 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
11 its approval by the Governor or upon its becoming law without such approval.

12 **SECTION 4.**

13 All laws and parts of laws in conflict with this Act are repealed.